

SPECIAL URGENCY Cabinet Report/Delegated Decision Form

Report/Decision Title	Approval of the use of the Council Tax Support Fund 2023/24
Date of request	1 March 2023
Date of meeting/decision	

In December 2022 Government announced £100M discretionary funding to be used by local authorities during financial year 2023-2024 to mitigate council tax increases for lowest income households. Government guidance recommends that the funding is used to make one off reductions of up to £25, allocated against the council tax liabilities of Council Tax Support recipients. The amount of funding received by Redcar and Cleveland Borough Council is £361,113.

Proposed use of the discretionary fund. Households that qualify for and Council Tax Support and still have some council tax to pay after support has been applied to their account will receive the reduction. The reduction will be a maximum of £25 and will be shown on their annual Council Tax Bill for 2023/24.

An analysis of the current Council Tax Support caseload has identified that circa 13,600 households will receive a discretionary reduction in 2023/24 which will utilise the funding provided by government.

In the event that funding is not allocated at predicted levels, the Council may, at a later date, decide to use any remaining fund on a discretionary 'case by case' basis to reduce council tax liabilities for residents that are in hardship and are struggling to pay their council tax.

An urgent decision is required so that the reductions can be applied to council tax bills for 2023/24

I confirm that I have sought agreement from the relevant chair of Scrutiny and Improvement Committee (or if there is no chair, or the chair is unable to act, the Mayor, or in their absence the Deputy Mayor) and the Cabinet Member and I am aware that any special urgency provisions must be reported to the Full Council by the Leader.

Officer name (Delegated Power Author)	Mike Oyston	Officer Signature		Date	1 Mar 2023
Assistant Director Name	Phil Winstanley	Assistant Director signature		Date	2 Mar 2023

This urgent report/decision has been seen and agreed by the following:

Officer / Member	Signature
Managing Director	
Section 151 Officer	
Monitoring Officer	
Leader/Chair of Cabinet (For Cabinet Decisions only)	N/a
Cabinet Member	01/03/2023
Scrutiny Chair	01/03/2023

Delegated Power Record

Are the details of the decision to be public or confidential?

Public

If the details of the decision are confidential, please select the category for exemption under the Local Government Act 1972

Choose an item.

Reference	RES-23-016
Corporate Plan Priority	Meeting Residents' Needs
Delegation Title	Council Tax Support Fund 2023/24
Delegated Power Number	184 Power to receive and utilise grants towards expenditure incurred by reason of special need (e.g. Lottery, English Partnerships etc) and authority to sign appropriate application forms.
Date of Exercise	02/03/2023
Cabinet Member	Cllr Glyn Nightingale
Assistant Director	Phil Winstanley

Type of Decision (Key/Executive/Non-Executive)	Key - Executive
FOR KEY DECISIONS ONLY	
Delegated Power Forward Plan Ref	N/a
Date Decision Published in Forward Plan	
Urgency (For Key Decisions not included in Forward Plan only)	Special Urgency - Forms Attached

Background to decision: Approval of the use of the Council Tax Support Fund 2023/24
Decision Considerations: For use of government funding to assist low-income households with cost-of-living pressures by mitigating council tax increases.
In December 2022 Government announced £100M discretionary funding to be used by local authorities during financial year 2023-2024 to mitigate council tax increases for lowest income households. Government guidance recommends that the funding is used to make one off reductions of up to £25, allocated against the council tax liabilities of Council Tax Support recipients. The amount of funding received by Redcar and Cleveland Borough Council is £361,113.
Proposed use of the discretionary fund Households that qualify for and Council Tax Support and still have some council tax to pay after support has been applied to their account will receive the reduction. The reduction will be a maximum of £25 and will be shown on their annual Council Tax Bill for 2023/24. An analysis of the current Council Tax Support caseload has identified that circa 13,600

Delegated Power Record

<p>households will receive a discretionary reduction in 2023/24 which will utilise the funding provided by government.</p> <p>In the event that funding is not allocated at predicted levels, the Council may, at a later date, decide to use any remaining fund on a discretionary 'case by case' basis to reduce council tax liabilities for residents that are in hardship and are struggling to pay their council tax.</p>	
<p>Financial detail: The Council's funding allocation is £361,113</p>	
<p>Delivering Social Value: Assisting low income residents with additional council tax reductions for 2023/24 to mitigate cost of living pressures.</p>	
<p>Reasons for Decision: Approval of the use of the Council Tax Support Fund 2023/24</p>	
<p>Details of alternative options considered (if any) and reasons for rejection: Do not use the funding. This is not recommended due to the current cost of living pressures and lowest income households are the most adversely affected. Not using the funding would be against the government's intentions to deliver assistance a local authority level.</p>	
<p>Details of any conflict of interest declared by any Elected Member consulted in relation to the decision: N/a</p>	
<p>Details of any dispensation granted in respect of any conflict of interest: This must be left blank. Business Support will seek this information from the Cabinet Member.</p>	
<p>Background Papers: State where any additional papers may be held, any background information (if applicable) https://www.gov.uk/government/publications/council-tax-support-fund-guidance/council-tax-support-fund-guidance</p>	
Officer Name (Print)	Mike Oyston
Officer Signature	
Submission date	1 March 2023
Procurement Approval	Not Applicable. No goods or services are being procured

Delegated Power Record

Reference	RES-23-016
Delegated Power Forward Plan Reference	184 Power to receive and utilise grants towards expenditure incurred by reason of special need (e.g. Lottery, English Partnerships etc) and authority to sign appropriate application forms.
Corporate Plan Priority	Meeting Residents' Needs
Delegation Title	Council Tax Support Fund 2023/24
Delegated Power Number	184
Date of Exercise	02/03/2023
Cabinet Member	Cllr Glyn Nightingale
Assistant Director	Phil Winstanley

Signatures

CHIEF FINANCE OFFICER	Date 02/03/2023
MANAGING DIRECTOR	Date 02/03/2023

Call-In (Key Decisions Only)

Call-In to be dis-applied due to urgency, reasons as follows:

Due to the urgency of applying council tax reductions at the same time of council tax annual billing and the imminent issuance of council tax demands within legally binding timescales for payment, a call-in process delaying the decision would not be in public interest as some residents would not receive the reductions to council tax liabilities that they are entitled to.

Date Decision will become effective	Click or tap to enter a date. To be completed by Democratic Services – date will be not less than expiry of 5 working days from publication unless urgency applies.
--	--